



INTERNATIONAL CREDENTIAL EVALUATION SERVICE

3700 Willingdon Avenue, Burnaby, British Columbia, Canada V5G 3H2
Tel: 604-432-8800 Toll-free: 1-866-434-9197 Fax: 604-435-7033

Certified Management Accountants of Saskatchewan Evaluation Requirements

The **Certified Management Accountants of Saskatchewan (CMAS)** requires the following for all evaluations completed by the International Credential Evaluation Service (ICES).

1. Evaluation Report Required

- a) The **Certified Management Accountants of Saskatchewan** requires a **Comprehensive Evaluation Report** for all evaluations conducted by ICES. This can be ordered by completing the Credential Order Form section of the ICES Application Form. The cost of a Comprehensive Report is **\$230.00** per credential. Detailed information about ICES fees, reports, and documents required as well as a copy of the ICES Application Package can be found at <http://www.bcit.ca/ices>.
- b) The **CMAS Supplemental Report (\$128.00)** is required in addition to the Comprehensive Report. This is ordered by completing **Section C** of the ICES Application Form. In **Section C** please write "**Certified Management Accountants of Saskatchewan**".

2. Documents Required by ICES

- a) **Official Documents:** The **CMAS** requires that ICES base its evaluation report on *Official* documents for each credential that you are paying to be evaluated. For documents to be considered official, they **must be sent directly to ICES by the educational institutions** you attended. The official documents must indicate the name of the credential, the courses or subjects studied, the grades earned, the hours of study or number of credits for each course, and the date of graduation. These documents may be called an academic record, transcript, detailed marks card, relevé de notes, examination report, extract, student's book, index, or other names, depending on the country from which it is issued. If required, we may ask for the original copies of your educational documents after your official documents arrive at our office.

If it is not possible to have an official copy of your academic record sent to ICES, you may submit original documents instead; however, you will also need to request an official letter sent by the institutions you attended to confirm the credentials you have completed. These official degree confirmation letters must be sent directly to ICES and signed by the Registrar (or similar authority) of the institutions you attended.

ICES understands that it can be difficult and costly for some clients to arrange for official documents to be sent to our office. Official documents are required if you are planning to use your report for **CMAS**. ICES cannot waive this requirement.

- b) **Program Confirmation Form:** The attached Program Confirmation Form must be sent to the educational institution(s) you attended. The form must be completed and returned **directly to ICES by the educational institutions** along with an official transcript of your marks. International students who are unable to get official documents re-issued by your institution may submit original documents that are in your possession instead.

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- c) **Translations:** All required documents written in a language other than French or English must be accompanied by an English translation completed by a certified translator. All translated documents must also be submitted with the original in the original language.

Affiliated Colleges: ICES only accepts educational documents from the institution that awards the credential. For that reason, ICES does not accept documents from affiliated colleges or institutes. ICES must see documents issued from the awarding institution.

3. Number of Credentials

When you apply for a Comprehensive Report, you must indicate the number of credentials you wish to have evaluated. A “credential” is one partially or fully completed educational program taken at one institution or school leading to a certificate, diploma or degree. Any coursework completed at two or more institutions and applied (or transferred) toward a credential is considered a separate credential. If you wish to have more than one credential evaluated, please include the additional fee with your ICES Application Form and make arrangements to have each institution send the necessary official documents directly to ICES.

4. Additional Copy of Report

All clients receive two copies of the completed report. The first copy is always sent to you; the second copy of your report will be sent directly to the **Certified Management Accountants of Saskatchewan** as long as this is indicated in **Section D** of the ICES Application Form. If you do not indicate where you want your second copy sent, it will be automatically sent to you. If you require more than two copies of your report, the fee is **\$10.00** per copy.

5. Contact Information

If you have not already done so, please contact the **Certified Management Accountants of Saskatchewan** to see if they require any additional information from you. They can be reached at:

Certified Management Accountants of Saskatchewan

#202 – 1900 Albert Street
Regina, Saskatchewan
S4P 4K8

Telephone: (306) 359-6461
Fax: (306) 347-8580
Website: www.cma-saskatchewan.com/
Email: info@cma-sask.org

Please contact ICES directly at icesinfo@bcit.ca if you have any questions about your ICES evaluation.



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Certified Management Accountants of Saskatchewan Program Confirmation Form

Note to Applicant: Please send this form to your educational institution, with a covering letter which includes the following: a) your current full name, maiden name, and other names used b) your student number c) your date of graduation d) your full address and telephone number

Please note that all of the prerequisite courses for the Certified Management Accountants of Saskatchewan have a 10 year time limit and will not be considered if they were completed more than ten years ago.

To: Registrar or Director of Educational Programs:

_____ has applied for advanced standing towards the Certified Management Accountants of Saskatchewan program. In order for the International Credential Evaluation Service (ICES) to determine how his/her educational program meets the competency requirements of the Certified Management Accountants of Saskatchewan, we require the completion of this form, as well as an official transcript of his/her education. Your assistance in this matter will greatly assist in the processing of this application. Thank you.

To be completed by the **Registrar or Director of Educational Programs**, and returned (with an official transcript) *directly to ICES by the educational institutions* you attended.

This certifies that _____ was admitted to

(School) (City) (Province/State/Country)

on the _____ day of _____, 19____. The length of the program was _____
(day) (month) (year) (months/years)

He/she successfully completed the _____ program on _____, 19____
(name of program) (month) (year)

and was issued a _____ on _____, 19____
(full name & abbreviation of credential eg. Bachelor of Science B.Sc.) (month) (year)

The records show that he/she successfully demonstrated competency in the following areas:
Please check off the competencies that this student *successfully demonstrated* with a **minimum grade of 60% (C)** in each of the following areas:

Financial Accounting 1:

- An Introduction to Accounting
- Accounting Transactions
- Preparing Financial Statements
- Worksheets
- Accounting for Service, Merchandising and Manufacturing Companies
- Internal Controls and Cash, Temporary Investments and Accounts Receivable
- Inventories
- Capital Assets: Property, Plant, Equipment, and Intangibles
- Liabilities and Generally Accepted Accounting Principles
- Partnerships and Corporations

Financial Accounting 2:

- The Reporting Environment
- Accounting Concepts
- The Accounting Process – The Financial Statements
- Cash, Temporary Investments, and Receivables
- Accounting for Inventories
- Accounting for Long Lived Assets
- Accounting for Long Term Investments
- Accounting Changes, Correction of Errors, and Statements
- Interim Reporting and Segmented Information

Financial Accounting 3:

- Current Liabilities and Contingencies
- Long Term Liabilities
- Shareholders' Equity
- Income Tax Allocation
- Accounting for Pension Costs
- Accounting for Leases
- Statements of Changes in Financial Position – Cash Basis
- Financial Statement Analysis

Management Accounting 1:

- Cost Classifications and Systems
- Cost Volume Profit Analysis
- Job Order Costing
- Introduction to Budgeting
- Budgetary Planning – Behavioral Aspects
- Flexible Budgets and Introduction to Standard Costs
- Variance Analysis – Material and Labour
- Variance Analysis – Overhead and Other Fixed Costs
- Absorption Versus Direct Costing

Management Accounting 2:

- Short Term Decision Analysis Under Certainty
- Short Term Decision Analysis Under Uncertainty
- Cost Allocation
- Joint and By-Product Costing
- Process Costing
- Process Costing – Special Issues
- Materials and Inventory and Hybrid Costing Systems
- Case Analysis
- Profit Analysis

Taxation:

- Overview of the Canadian Tax System and Income from Employment
- Income From Business
- Depreciable Capital Property and Eligible Capital Property
- Income From Property and Other Sources of Income and Deductions
- Capital Gains
- Computation of Taxable Income and Taxes Payable For Individuals
- Computation of Taxable Income and Taxes Payable For Corporations
- Concept of Integration and Planning Considerations for Shareholder-Manager Remuneration
- Rights and Obligations Under the Income Tax Act and Corporate Surplus
- Income Deferral

Quantitative Methods:

- Introduction to Statistics
- Introduction to Probability
- Probability Distributions
- Central Limit Theorem
- Introduction to Inference
- Inference
- Two Sample Inferences
- Simple and Linear Regression Analysis and Correlation
- Multiple Regression

Commercial Law:

- Introduction to Laws and the Legal System
- Formation of a Contract
- Enforcement of a Contract
- Discharge and Breach of Contract
- Assignment of Contracts and Negotiable Instruments
- Sale of Goods, Consumer Protection and Insurance
- Corporations
- Agency, Employment and Unincorporated Business Organizations
- Torts, Professional Liability, and Creditors' Remedies
- Real Property

Organizational Behaviour:

- Perspectives on Organizations
- The Individual in the Organization
- Work Groups in the Organization
- Leadership and Authority
- The Environment of the Organization
- Communication
- Change and Innovation in Organizations
- Conclusion and Integration

Economics:

- The Nature and Scope of Economics
- Supply, Demand and Equilibrium
- Costs and Perfectly Competitive Markets
- Other Market Structures: Monopoly, Monopolistic Competition, and Oligopoly Monopoly
- International Trade and Tariffs
- National Product, Unemployment, and Inflation
- Demand Side Considerations: Unemployment or Inflation?
- Supply Side Considerations: Unemployment or Inflation?
- Money, Banking and Monetary Policy
- Monetary, Fiscal and Exchange Rate Policies

Internal Control and Audit:

- The Nature of Auditing
- Internal Auditing
- Operational Auditing
- The External Audit
- Planning the Audit
- Principles of Internal Control
- The Evaluation of Internal Control
- Audit Evidence
- Concluding the Audit
- Internal Control and Auditing in an EDP Environment

Financial Management:

- The Role of Finance, Financial Markets and Mathematics of Finance
- The Valuation of Debt, Determination of Interest Rates, Risk, Expected Returns & the Valuation of Shares
- Capital Budgeting
- Long-Term Sources of Funds, Debt, Preferred and Common Shares
- Market Efficiency, Costs of Capital, and Capital Structure
- Dividend Policies, Options, Puts and Calls
- Warrants, Rights, Convertibles, Futures, Forwards and Treasury Risk Management
- Short and Medium Term Sources of Funds and Lease Financing
- Working Capital Management, Cash, Receivables, and Inventory Management
- Financial Statements Analysis and Funds Flow Analysis

Accounting Information Systems:

- Introduction and Conceptual Framework
- Technology of Information Systems
- Systems Development
- Control and Audit
- Systems Applications
- Comprehensive Case

Advanced Management Accounting:

- Cost-Volume-Profit Analysis Under Certainty and Uncertainty
- Pricing Theory and Strategies
- Variance Investigation Decision and Simulation Techniques
- Linear Programming
- Management Control Systems: Choice and Application
- Capital Budgeting
- Cost Management: Quality and Time
- Decentralization and Transfer Pricing
- Performance Measurement and Compensation

Advanced Financial Accounting:

- Objectives of Financial Reporting
- Intercorporate Investments
- Business Combinations
- Consolidations: Wholly Owned Subsidiaries
- Consolidations: Non-wholly Owned Subsidiaries
- Consolidations: Subsequent to Acquisition
- Foreign Currency – Transactions, Hedging
- Foreign Currency - Translation
- Accounting for Non-profit Organizations
- Partnerships

(Print) Name of Registrar or Director

Signature of Registrar or Director

This information is gathered for the purpose of determining competencies obtained in an educational program for the purpose of meeting the requirements for advanced standing to the **Certified Management Accountants of British Columbia.**